

FORM F-65(UT-1)  
(3-8-2007)

# **SURVEY OF LOCAL GOVERNMENT FINANCES UTAH COUNTIES**

**FISCAL YEAR ENDED  
DECEMBER 31, 2006**

County

Washington County  
197 East Tabernacle  
St. George, UT 84770

**INSTRUCTIONS - Please read separate instruction sheet BEFORE completing this report.**

## **Part I REVENUE**

### **A. TAXES**

	Amount Omit cents
Property taxes	
General fund	7,226,802
Library	2,093,912
Flood control	-
Municipal service areas	-
Bond repayment	1,365,000
Assessing and collecting	2,793,237
Tort liability	-
Other (Mosquito)	267,543
<b>TOTAL PROPERTY TAXES</b>	<sup>T01</sup> 13,746,493
General sales and use taxes	
Mass transit tax	-
County option sales tax	6,666,176
Local sales tax	-
Zoo, arts and parks (ZAP) tax	-
Rural hospital tax	-
<b>TOTAL GENERAL SALES AND USE TAXES</b>	<sup>T09</sup> 6,666,176
Special base sales taxes	
Transient room tax	-
Tourism - Transient room tax	1,976,726
Tourism - Restaurant tax	1,638,119
Tourism - Short-term leasing	292,430
<b>TOTAL SPECIAL BASE SALES TAXES</b>	<sup>T19</sup> 3,907,276
Occupation & business licensing and permit taxes	<sup>T28</sup> 201,205
Other licensing and permit taxes	<sup>T29</sup> -
Other taxes	<sup>T99</sup> -
Fee in lieu	<sup>T01</sup> 602,802

### **B. FEDERAL AID**

	Amount Omit cents
Federal payments in lieu of taxes	<sup>B30</sup> 1,618,587
All other Federal grants	<sup>B89</sup> 27,334,487

### **C. STATE AID**

	Amount Omit cents
1. Road fund allotments	<sup>C46</sup> 1,539,197
2. Public welfare (including Medicaid)	<sup>C79</sup> 3,843,446
3. Other State grants	<sup>C89</sup> 1,538,618
<b>4. TOTAL (Sum of lines C2 and C3 ONLY)</b>	5,382,064

### **D. FROM OTHER LOCAL GOVERNMENTS**

	Amount Omit cents
All purposes	<sup>D89</sup> 2,337,683

### **E. CHARGES AND MISCELLANEOUS REVENUE**

	Amount Omit cents
Hospital charges	<sup>A36</sup> -
Miscellaneous commercial activities	<sup>A03</sup> -
Natural resources charges	<sup>A59</sup> -
Other fees and charges	<sup>A89</sup> 4,197,994
Special assessments	<sup>U01</sup> -
Sale of real property	<sup>U11</sup> 117,125
Interest earnings	<sup>U20</sup> 1,637,805
Fines and forfeits	<sup>U30</sup> 1,367,412
Rents	<sup>U40</sup> 114,330
Royalties	<sup>U41</sup> -
Private donations	<sup>U50</sup> 130,085
Miscellaneous other revenue	<sup>U99</sup> 2,978,296

**TOTAL REVENUE (Sum of Items A-E above)**

\$73,547,725

**CONTINUE ON PAGE 2 WITH PART II, ITEM F**

## Part II EXPENDITURES

Please note that payments made to other governments (state or local) should NOT be included in section F, but should be reported only at section G. INTERGOVERNMENTAL EXPENDITURES.

Enter all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the first page of the instruction sheet.

F. DIRECT	Salaries and wages (1)	Current expenses (2)	Construction (3)	Purchase of equipment, land, and buildings (4)
Legislative and central administration	E29 1,506,229	E29 199,885	F29 -	G29 82,941
Judicial and legal	E25 3,046,776	E25 1,092,348	F25 -	G25 32,542
Financial administration*	E23 3,296,882	E23 1,031,579	F23 -	G23 102,221
Planning and zoning	E29 453,617	E29 44,767	F29 -	G29 48,548
Police protection (sheriff)	E62 5,873,614	E62 2,022,802	F62 -	G62 1,127,770
Fire protection	E24 11,870	E24 -	F24 -	G24 1,200
Correctional institutions	E04 3,915,743	E04 2,735,798	F04 -	G04 580,349
Other corrections	E05 -	E05 -	F05 -	G05 -
Health	E32 109,848	E32 524,676	F32 -	G32 22,999
Welfare institutions	E77 -	E77 -	F77 -	G77 -
Other public welfare	E79 -	E79 -	F79 -	G79 -
County hospital	E36 -	E36 -	F36 -	G36 -
Streets and roads	E44 774,684	E44 685,071	F44 202,057	G44 275,005
General public buildings	E31 31,442	E31 386,386	F31 1,062	G31 3,987
Parks and recreation	E61 422,286	E61 256,046	F61 298,267	G61 -
Libraries	E52 1,670,030	E52 456,198	F52 -	G52 328,927
Natural resources	E59 386,739	E59 361,096	F59 73,247	G59 98,246
Redevelopment	E50 -	E50 -	F50 -	G50 -
Economic development	E89 500,068	E89 2,266,951	F89 -	G89 30,531
Interest on debt		I89 1,053,793		
Miscellaneous commercial activities	E03 -	E03 -	F03 -	G03 -
Other expenditures	E89 399,575	E89 8,754,916	F89 36,363,927	G89 1,001,285
Salaries and wages for force account construction	F89 -			
<b>TOTAL DIRECT EXPENDITURES</b>	Z00 \$ 22,399,403	\$ 21,872,311	\$ 36,938,559	\$ 3,736,551

  

G. INTER-GOVERNMENTAL EXPENDITURES	Fire (1)	Transit subsidies (2)	Health (3)	Welfare (4)	Libraries (5)	Other (Specify) (6)
Paid to state	L24 \$ 62,003	L94 -	L32 -	L79 -	L52 -	-
Paid to other local governments	M24 -	M94 -	M32 537,030	M79 -	M52 -	-

\*Financial administration - Include office of the finance director; auditor; comptroller; treasurer; tax assessment and collection; central accounting and purchasing services; budgeting, etc. (including related data processing and microfilming).

**Part III DEBT****H. LONG TERM GENERAL**

	Amount (Omit cents)				
	Debt outstanding beginning this fiscal year (1)	Issued during this fiscal year (2)	Retired during this fiscal year (3)	Revenue bonds outstanding end of year (4)	General obligation bonds outstanding end of year (5)
All bonded debt	19U 23,478,846	29U 9,245,000	39U 1,143,077	44U 9,245,000	41U 22,335,769
Public debt for privately owned housing, industrial or business purposes	19T -	24T -	34T -	44T -	

**I. OTHER LONG TERM GENERAL OBLIGATIONS**

	Amount (Omit cents)				
	Outstanding balance 1/1/06 (1)	Issued FY06 (2)	Retired FY06 (3)	Balance 12/31/06 (4)	Year final payment due (5)
Other debt (mortgages, notes, Federal/State loans, certificates of participation, etc.) <i>Specify</i> <input checked="" type="checkbox"/>					
Lease Revenue	1,770,000	-	170,000	1,600,000	06/15/2018
Agency Cap. Leases	18,400,000	-	648,000	17,752,000	12/01/2022
Lease purchase agreements	-	-	G89 -	-	
Accrued leave liability (sick leave and vacation)				290,231	

**J. SHORT-TERM OUTSTANDING, AS OF DECEMBER 31, 2006**

	Amount (Omit cents)
Beginning of year	61V \$ 1,248,793
End of year	64V \$ 1,253,600

**K. GOVERNMENTAL FUNDS BALANCE, AS OF DECEMBER 31, 2006**

	Amount (Omit cents)
Restricted fund balance	60 \$ 21,153,425
Available for appropriation	70 \$ 7,182,638
Total governmental funds balance	80 \$ 28,336,063

**L. CASH AND INVESTMENTS AS OF DECEMBER 31, 2006**  
(Report all investments at book value.)

	DEBT SERVICE FUNDS Reserves held for redemption of long term debt	CAPITAL PROJECTS/ ENTERPRISE FUNDS Unexpended proceeds from bond sales	OTHER FUNDS All other funds except employee retirement funds
Cash and investments	W01 16,780,880	W31 7,458,772	W61 31,365,067

**M. DATA SUPPLIED BY**

Signature of official				Include this form with audit report/ financial statement submitted to: STATE AUDITOR UTAH STATE CAPITOL COMPLEX EAST OFFICE BUILDING, SUITE E310 PO BOX 142310 SALT LAKE CITY, UT 84114-2310  If you have any questions about the form, call or write: KENT GODFREY OFFICE OF THE STATE AUDITOR UTAH STATE CAPITOL Complex EAST OFFICE BUILDING, SUITE, E310 PO BOX 142310 SALT LAKE CITY, UT 84114-2310 (801) 538-1384 or 1-800-622-1243 kgodfrey@utah.gov	
Name of official (Please print)		Telephone			
Calvin R. Robison		Area code 435	Number 634-5712		
Title Washington County Clerk/Auditor		Extension 233			
		Date September 7, 2007			